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# STARS MANUAL

## APPENDIX D

### TRANSACTION CODE SUMMARY

#### TRANSACTION CODE SUMMARY

Trans Code	Description	End Date
010	Record Original Appropriation	
012	Record PY Re-appropriation	
015	Record Supplemental Appropriation	
017	Close CY Re-appropriation	
019	Record Governor's Holdback Appropriation	
021	Records Reversion of an Appropriation	
022	Records Reduction of an Appropriation	
025	Record Appropriation for Non-Cognizable Funds	
027	Record Receipt to an Appropriation	
030	Transfers Appropriation/Allocation Between Objects	
031	Adjust and Appropriation Between Functions	
060	Record Original Appropriation and Annual Allocation	
061	Adjust a First Quarter Allocation	
062	Adjust a Second Quarter Allocation	
063	Adjust a Third Quarter Allocation	
064	Adjust a Fourth Quarter Allocation	
065	Record Allocation for Non-cognizable Funds	
068	Transfer Allocations Between Objects	
069	Adjusts Allocations Between Levels in the Activity	
070	Adjust Estimated Revenues	
080	Adjust an Expenditure Financial Plan	
081	Adjusts Allocations & Financial Plants Between Functions	
082	Adjusts Allocations & Financial Plants Between Objects	
083	Records Allocation & Financial Plan for Non-cognizable Funds	
085	Record Expenditure Financial Plan and Annual Allocation	

090	Record Expendable Budget for Projects Only	
091	Record Billable Budget for Projects Only	
093	Record Units Budgeted Projects & Grants	
095	Record Units Budgeted for Projects Only	
096	Record Units Expended for Projects Only	
1S1	Record Deposit into Saving Bond Clearing <i>EIS Only</i>	
1T1	Record Deposit into Other Taxes Payable <i>EIS Only</i>	
10C	Record Deposit of County Sales Tax Payable	
10E	Collection & Deposit of Cash when Annual Distribution is Unknown	
10P	Reimbursement of Payroll Costs	
10R	Third Party Reimbursements	
10T	Collection & Deposit of Monies Held on Deposit	
100	Cash Receipt of Revenue not Billed when Cash is Deposited in Agency Maintained Bank Account	
101	Record Cash Receipt of Revenue Not Billed.	
102	Record the Deposit of Sales Tax Collected and the Related Liability	
103	Record Cash Receipt from Traveler – Travel Express	
104	Record the Collection and Deposit of Monies Held on Deposit	
105	Record Receipt of Cash Due to an Overpayment of and Expenditure during the Current Fiscal Year	
106	Record Receipt of Cash Due to an Overpayment of PY Expenditure	
107	Record Unused Portion Rotary Advance	
108	Record Collection & Deposit of Cash when Actual Distribution is Unknown	
109	Reclassify a Suspense Deposit Records with RC 108	
11H	Cash Deposit with Treasurer and Liability <i>H&amp;W Only</i>	
110	Cash Deposit with Treasurer and Liability	
111	Reclassify Treasurer Sweep Account Deposits to the Appropriate Revenue Classifications	
112	Deposits & Transfers Cash to Endowment Board. <i>Dept. of Lands</i>	
113	Collection Payroll Deposits	
114	Deposit Unclaimed Property into Liability GL	
115	Transfer Cash from Agency Bank Account	
116	Transfer between Cash & General Ledger	
117	Increase Cash & Other Liability Clearing	
118	Transfer Cash from the U.S. Treasury	
119	Revenue Earned on Cash in the U.S. Treasury	
120	Record Accounts Receivable	
121	Increase Existing Accounts Receivable	
122	Record Interest Receivable ( All Fund Types)	
124	Record Accrued Accounts Receivable - Other	
125	Increase Existing Accrued Accounts Receivable	
126	Record Purchase of Accrued Interest by STO	

127	Record Accrued Interest Receivable	
130	Record Due from Other Funds or Appropriations	
131	Adjust an Existing Due from Other Funds or Appropriations	
145	Record Interest Revenue Earned Reinvested in Investment or Joint Powers	
146	Record Collection of Non-Cash Asset	
147	Record Decrease of Non-cash Deposit	
15A	Record Collection of a Loan	
150	Record Collection of an Accounts Receivable	
152	Record Receipt of Loan Repayment	
153	Record Reduction of Loan upon Foreclosure	
154	Record Collection of Interest Receivable	
155	Record Collection of Loan Repayment Building Waste Treatment Facilities	
158	Record Collection of Accounts Receivable	
17A	Direct Collection of an Intra-Agency Revenue	
17N	Record Collection of Due from Non-STARS Entity for JT Purchase Reimbursement	
17R	Record Collection of Due from Other Entities for Interagency Contract	
170	Liquidation of a Due from Other Funds or Appropriations	
171	Reduce Revenue Recorded for Principal Portion Notes Receivable	
180	Revenue that has been Received but not yet Earned	
184	Record Portion of Deferred Revenue that has been Earned	
186	Revenue & Cash for Receiving Agency for County Receipts	
188	Record Collection of Due to Other Govt Entities	
189	Receipt of Other Accrued Liabilities End Date	
190	End Dated Not Being Used	
197	Receivable Relating to the Issuance of an Internal Tan	
198	Record Issuance of the Tax Anticipation Note	
199	To Set Up Borrowing Limits	
2G1	Record Net Pay from Garnishment Clearings <b>EIS Only</b>	
2G2	Record Vendor Payment from Garnishment Clearings <b>EIS Only</b>	
2HW	Record and Expenditure not Previously Encumbered	
2S1	Record Purchase of Savings Bonds from Savings Bond Clearing <b>EIS Only</b>	
2S2	Record Purchase of Savings Bonds from Clearing – No Warrant	
2T1	Record Cash Disbursement Other Taxes Payable <b>EIS Only</b>	
2T2	Record Cash Disbursement – Other Taxes Payable – No Warrant	
20A	For Use by the State Treasurer Only	
20B	For use by the Health District Only	
20C	For Use by the Health District Only	
200	Record Purchase of an Investment Direct by an Agency <i>Reverse indicator should be used if redeemed and interest earned</i>	

	<i>recorded</i>	
201	Record Purchase of an Investment Direct by an Agency <i>Requires a GL Account to be input</i>	
202	Record Investment of Idle Funds with the State Treasurer	
204	Record Treasurer's Deposit for Redemption of Investments	
205	Record Investment for Joint Powers	
206	Record Purchase of an Investment Direct by an Agency	
207	Record Treasurer's Deposit for Redemption of Investments	
208	Record Increase of Investments Held in Trust	
209	Record Interest Earned on Investments Made Direct by Agencies	
210	Record a Pre-Encumbrance	
211	Increase an Existing Pre-Encumbrance	
213	Cancel a Pre-Encumbrance	
215	Record a Pre-Encumbrance not Previously Pre-Encumbered	
218	Record and Encumbrance that was Previously Pre-Encumbered	
220	Increase and Existing Encumbrance	
221	Record Travel Expenses – Travel Express	
222	Record Reimbursement to Traveler – Travel Express	
225	Cancel an Encumbrance	
226	Apply Loan Payment to Expenditure	
227	Record an Expenditure for P-Card, No Vendor Required	
228	Record an Expenditure for P-Card, Vendor Required	
229	Record an Expenditure for P-Card, Vendor Required H&W	
23P	Record Monthly Purchasing Card (P-Card) Payment	
230	Record Expenditure Voucher that has not been Previously Encumbered	
233	Record Expenditure Voucher that has been Previously Pre-Encumbered	
235	Record and Expenditure for P-Card, Previously Encumbered Vendor Required	
236	Record Expenditure Voucher that has been Previously Encumbered	
237	Record an Expenditure for P-Card, Previously Encumbered, No Vendor Required	
238	Record Contracts Payable	
239	Record Expenditure Voucher for the Principle on Capital Lease	
24A	Record Direct Payment of an Intra-Agency Expenditure	
240	Record Direct Payment of Due to Other Funds or Appropriations	
241	Record Direct Payment of Due to Other Funds or Appropriations Previously Encumbered	
25A	Record Disbursement of Loans Receivable	
253	Payable Relating to the Issuance of an Internal Tan	
254	Transfer Cash to Escrow for External Tan - <b><i>Treasurer Only</i></b>	
255	Transfer Cash from Escrow for the Redemption of a TAN - <b><i>Treasurer Only</i></b>	
256	Transfer Cash & Expenditure for Interest	

257	Expenditure and Deposit Liability	
258	Expenditure for Electronic Funds Transfer Instead of Warrant	
259	Disbursement of Cash from Escrow Expenditure Previously Recorded	
260	Payment of Due to Other Funds or Appropriation	
263	Record Payment of Due to Other Government Entities	
268	Decrease Payroll Expenditures Recorded to the Wrong Classification Structure	
269	Increase Payroll Expenditures Recorded to the Wrong Classification Structure	
27A	Decrease Expenditures Recorded to the Wrong Classification Structures	
27B	Increase Expenditures After Using TC 27A Which Reduce Expenditures as Originally Charges	
27C	Charges and Expenditure to an Encumbrance	
27D	Charge Unclaimed Property Disbursements	
27N	Record Due From Non-STARS Entity for JT Purchase Contract	
27P	Record P-Card Liability H&W	
27R	Record Due from Other Entities for Interagency Contract Reimbursement	
27X	Decrease P-Card Expenditures Recorded to the Bank	
27Y	Charge Expenditures to Individual P-Card Vendors	
27Z	Charge Expenditures to an Encumbrance and P-Card Vendors	
270	Decrease Expenditures Records to the Wrong Classification Structures	
271	Reduce the Expenditure as Originally Charged	
273	Charges an Expenditure to an Encumbrance	
274	Record Accrued Accounts Payable for GAAP Reporting	
275	Record Accrued Payroll Payable for GAAP Reporting	
277	Record Accrual for Other Accrued Liabilities	
278	Reclassify Expenditures as Prepaid Expenses for GAAP Reporting	
279	Record Expired Portion of Prepaid Expenses that have been Used During Period	
28A	Adjust Deposit Disbursements for a ISF	
28B	Check Record an Expenditure for Casual Labor	
28C	Record an Expenditure and Decrease US Treasury	
28D	Record Cash Disbursements for a Refund	
28E	Record an Expenditure for Casual Labor (Univ) EFT	
28Y	Adjust P-Card Payment to Bank – No Warrant Created	
28Z	Record P-Card Payment to Bank	
280	Record Cash Disbursements for Refunds	
281	Record Disbursement of Sales Tax Previously Collected	
282	Record Expenditure Voucher Not Previously Encumbered	
283	Record Cash Disbursement for Refund Originally Recorded as Revenue	
284	Record Cash Disbursement Accrued Other Liability	
285	Record Disbursement of Loans Receivable	

286	Record Disbursement of Treasurer's Cash Agency will use for Purchasing an Investment	
287	Record Cash Disbursement Cash	
288	Record Disbursement Loans Receivable	
29A	Record a Premium Refund	
29B	Record Payments of Dividends by SIF	
29C	Record Expenditure Voucher	
29D	Distribute SIF Unclaimed Property	
291	Record an Expenditure Voucher not Previously Encumbered	
292	Record an Expenditure Voucher Previously Pre-Encumbered	
293	Record an Expenditure Voucher Previously Encumbered	
294	Record Payment Due Federal Government	
295	Expedite Reissue of any Pilot Payroll Warrant	
296	Record Disbursement of Treasurer's Cash	
297	Record Cash Disbursements for Refunds Manual Warrant	
298	Record Cash Disbursement Refund for a Previously Recorded Revenue	
299	Record Expenditure Manual Warrant – No Vendor Number	
400	Record Grant Award, Not Receipt of Cash	
405	Increase Grant Expendable Budget	
406	Increase Grant and Project Expendable Budget	
410	Record Grant Award and Establish Billable and Expendable Budgets	
412	Record Units Budgeted for a Grant	
415	Record/Increase Sub-grantee Billable Budget	
420	Record/Increase Sub-Grantees Expendable Budget	
43M	Record Receipt of Project/Grant monies and Inc Expense Budget	
430	Record Receipt of Grant Receivable from Federal Government	
431	Record Accrual for Federal Grant Accounting	
439	Record Receipt of Unbilled Project Monies	
440	Record Receivable for Grant Award not Previously Established	
441	Record Receipt of Grant and Project Monies Unbilled	
444	Records Units Expended for Grants	
445	Records Advances Made to Sub-Grantee	
450	Reduce Advance Amount to Sub-Grantee	
452	Record Operating Transfer Out of a Grant - Receipts	
453	Record Operating Transfer into a Grant within Same Agency	
454	Record Operating Transfer Into a Grant within Same Agency	
455	Reimbursement of Expenditures from Grantor to Sub-grantee	
460	Records Units Expended for Grants and Projects	
5S1	Reclassify P/R Clearing to Savings Bond Clearing <b>EIS Only</b>	
5T1	Reclassify P/R Clearing to Other Taxes Payable <b>EIS Only</b>	
540	Record Loan From One Loan to Another Loan	
541	Record Loan From One Loan to Another Loan	
545	Decrease Cash and Other Liability Clearing	

549	Reverse Zero Cash Balance Accounts	
5F2	Record Receipt of Rounding Differences in General Fund	
5G1	Reclassify Payroll Clearing to Garnishment Clearing	
550	Cash Collected and Deposited by One Agency and Transferred to Another	
551	Transfer in and Cash Received	
552	Operating Transfers Out	
553	Operating Transfers In	
555	Transfer Out of Cash to Another Agency	
557	Operating Transfers Out of US Treasury	
558	Operating Transfers In from US Treasury	
560	Record Decrease to an Investment Account and Transfer Out to Another Agency	
561	Record Investment Revenue Earned When Cash Does Not Change Hands	
570	Adjust Advances to Other Funds	
571	Adjust Advances from Other Governmental Funds	
572	Adjust Advances from Other Proprietary Funds	
601	Load Beginning Debit Balance to General Ledger Accounts	
602	Load Beginning Credit Balance to General Ledger Accounts	
603	Load Beginning Debit Balance to General Ledger Accounts – Subsidiary File Support	
604	Load Beginning Credit Balance to General Ledger Accounts - Subsidiary File Support	
605	Load Beginning Debit Balance to General Ledger Accounts – Document File Support	
606	Load Beginning Credit Balance to General Ledger Accounts – Document File Support	
608	Load Beginning Debit Balance to General Ledger Accounts - Subsidiary File Support	
609	Load Beginning Credit Balance to General Ledger Accounts - Subsidiary File Support	
610	Load PY Encumbrance Balances	
617	Record PY Encumbrances and Related Appropriation Balance - <b>FYE Only</b>	
618	Load Allocation Beginning Balance for PY Encumbrances - <b>FYE Only</b>	
619	Load Beginning Debit Balance General Ledger Accounts	
620	Load Beginning Credit Balance General Ledger Accounts	
621	Load PY Pre-encumbrance Balances	
622	Load PY Pre-encumbrance Balance - <b>AL Post Only</b>	
691	General Ledger Reversal Debit	
692	General Ledger Reversal Credit	
699	Adjust General Ledger for Allocations Established During FYE for PY	



	Encumbrances	
701	Accumulate Statistics for Cost Allocations	
726	Create/Increase Petty Cash/Change Fund Non-Rotary	
727	Close/Decrease Petty Cash/Change Fund Non-Rotary	
728	Increase of the Due to Advancing Fund and Record Increase to Rotary Cash	
729	Decrease Cash in Treasury and Increase in Due from Rotary Fund	
73R	Refund of Revenue Previously Recorded with No Warrant Issued	
730	Record Rotary Fund Activity for Issuing and Reimbursing a Sight Draft	
732	Record Rotary Fund Activity for Issuing and Reimbursing a Sight Draft requiring a Higher Release Approval	
735	Record Expenditure in Appropriate Fund Sight Draft Reimbursement	
736	Trust Payments by Rotary Draft	
738	Record Expenditure in Appropriate Fund Sight Draft Reimbursement	
760	Record Expenditure & Reduce Accounts Receivable Other	
761	Record Accounts Receivable Other & Increase Revenue	
762	Record Expenditures & Accrue Other Liabilities	
763	Increase A/R Other & Increase Other Liability Clearing	
764	Increase Due to Other Funds and Increase Transaction Clearing	
765	Increase to Other Accrued Liabilities Increase Transaction Clearing	
766	Increase to A/R Other and Decrease Transaction Clearing	
767	Increase to Other Taxes Payable and Increase Transaction Clearing	
768	Record GAAP Expenses and Reduce Accounts Receivable Other	
769	Decrease Accounts Receivable Other for Cash Collected for Bank Deposit	
77A	Replace TC 770R for MUSL Wire Transfer	
770	Liquidate Other Accrued Liability Upon Treasurer's Direct Payment	
771	Clearing for Other Liability and to Decrease Expenditures	
772	Clearing for Other Liability and to Record Revenue	
773	Clearing Other Liability and Record Increase to Accrued Liabilities	
774	Record Decrease to Cash in Bank and Decrease Other Liability Clearing	
777	Record Increase to Other Assets and Reduce Transaction Clearing	
778	Deposit Liability for Cash Received	
779	Record Revenues for Cash Previously Deposited	
780	Record Accrued Expense for Contingent Liability	
781	Record the Reduction of Revenues for Reinsurance	
782	Record Quarterly Payments of Reinsurance	
783	Record Actual Reinsurance	
785	Record Increase to A/R Other and Record Increase to Due to Other Funds	
790	Record Reimbursement of Rotary Fund for Sight Drafts Issued	
791	Decrease Cash in Treasury in Operating Fund Replenish Rotary Fund	
792	Decrease Cash in Operating Fund Replenish Rotary Fund	

793	Decrease Cash in Treasury Operating Fund to Replenish Rotary Fund	
794	Decrease Cash in Treasury Operating Fund Replenish Rotary Fund Decreases Other Taxes Payable	
795	Decrease Cash in Treasury Operating Fund Replenish Rotary Fund Increases Inventory	
8A2	Transfer in Building- Credit Accumulated Depreciation	
8A3	Transfer in Imp OPT – Credit Accumulated Depreciation	
8A4	Transfer in Machinery & Equipment – Credit Accumulated Depreciation	
8FA	Gov – Debit Asset & Credit Investment GFAAG	
8FB	Non-Gov – Debit Asset & Credit Contributed Capital	
8FD	Non-Gov Debit Asset & Credit GAAP Expenses	
8FF	Non-Gov – Debit GAAP Revenue & Credit Asset	
8FG	Non-Gov – Debit GAAP Expense & Credit Asset	
8FH	Non-Gov – Debit Residual Equity Transfer Out & Credit Asset	
8FI	Non-Gov – Debit Retained Earnings & Credit Asset	
8FK	Gov - Debit Loss on Sales & Credit Asset	
8FL	Non-Gov – Debit Asset & Credit Retained Earnings	
8FM	Non-Gov – Debit Asset & Credit Retained Earnings	
8FN	Non-Gov - Debit GAAP Expense & Credit Accumulated Depreciation	
8FQ	Donation – Debit Asset – Credit Revenue	
8GA	Debit Asset & Credit Invested in Assets -0700	
8GB	Debit Asset & Credit Transfer in 0700	
8GD	Debit Asset & Credit GAAP Expense –0700	
8GF	Debit GAAP Revenue & Credit Asset -0700	
8GG	Debit GAAP Expense & Credit Asset or Depreciation	
8GH	Debit Asset Transfer Out and Credit Asset -0700	
8GI	Debit Invested in Assets & Credit Accumulated Depreciation -0700	
8GK	Debit Loss & Credit Asset -0700	
8GL	Debit Asset & Credit Gain on Disposition -0700	
8GM	Debit Asset & Credit Invested in Assets -0700	
8GN	Remove Accumulated Depreciation – Removals -0700	
8GQ	Donations – Debit Asset & Credit Revenue	
8GX	Remove Accumulated Depreciation for Buildings -0700	
8GY	Remove Accumulated Depreciation for Improvements OTB -0700	
8GZ	Remove Accumulated Depreciation for Machinery & Equipment	
8P2	Remove Depreciation for Buildings	
8P3	Remove Depreciation for IMP OTB	
8P4	Remove Depreciation for Machinery & Equipment	
8R1	Record Correct Property Land – CY Acquisition	
8R2	Record Correct Property Land – CY Acquisition	
8R3	Record Correct Property IMP OTC – CY Acquisition	
8R4	Record Correct Property Machinery & Equipment Acquisition	

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8R5	Record Correct Property GFAAG Land	
8R6	Record Correct Property – Land	
8R7	Record Correct Property – IMP OTB	
8R8	Record Correct Property Machinery & Equipment	
8W1	Record Land in STARTS GL and Remove WIP	
8W2	Record Buildings in STARTS GL and Remove WIP	
8W3	Record IMP OTB in STARTS GL and Remove WIP	
8W4	Record Machinery & Equipment in STARTS GL and RE	
8W5	Reduce WIP from GFAAG	
8W6	Reduce WIP from Proprietary Fund Type	
860	Remove Accumulated Depreciation for Buildings	
861	Remove Accumulated Depreciation for IMP OTB	
862	Remove Accumulated Depreciation for Machinery & Equipment	
895	Work in Process – Posts to GFAAG & WIP	
896	Work in Process – Posts to GAAP Expenses & WIP	
897	Work in Process – Reversal Posts to GFAAG & WIP	
898	Work in Process – posts to GAAP Expenses & WIP	